

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

_____ CARSON OPTICAL, INC.,)	
)	
Plaintiff,)	CIVIL ACTION NO.
)	07-cv-08020 (VM)
v.)	
)	
TELEBRANDS CORPORATION and)	
WALLET LIGHT USA, LLC,)	
)	
_____ Defendants.)	

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable judges and magistrate judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for the private, non-governmental corporate parties certifies that there are no corporate parents, subsidiaries or affiliates of either party which are publicly held.

Respectfully submitted,

COOPER & DUNHAM LLP

Dated: September 14, 2007

By: /s/ Peter D. Murray
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CERTIFICATE OF SERVICE

I hereby certify that on September 14, 2007, a copy of the foregoing document **RULE 7.1 STATEMENT** was filed electronically using the CM/ECF system. Notice of this filing will be sent to the following counsel of record for the interested parties by operation of the Court's electronic filing system and by first class mail as follows:

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